

Exhibit B

Additional Section 1129(a)(5) Disclosures

Additional Section 1129(a)(5) Disclosures – Plan Administrator

As noted in Exhibit A of the Second Plan Supplement, pursuant to the Plan, the Creditors' Committee selected Todd R. Snyder as the Plan Administrator. The SEC and the Debtors have consented to Mr. Snyder's appointment as the Plan Administrator.

Plan Administrator Compensation (Revised)

In consideration for serving as the Plan Administrator, Mr. Snyder shall receive (i) a monthly fee of \$100,000 (the "Monthly Fee") through and including the date on which Mr. Snyder ceases to serve in his capacity as Plan Administrator in accordance with the terms of the Wind-Down Trust Agreement; *provided, however*, that the Monthly Fee may be reduced or increased over time with the consent of the Advisory Board, which shall at least annually, commencing twelve (12) months following the Effective Date, review the Monthly Fee, in consultation with the Plan Administrator and, if applicable, reduce or increase the Monthly Fee to reflect a proportionate decrease or increase, as applicable, in required workload; (ii) an incentive fee in an amount equal to one-percent (1%) of all Net Assets Recovered¹ and distributed by the Wind-Down Trust to holders of Allowed General Unsecured Claims and Crypto Loss Claims, which, for the avoidance of doubt, shall be calculated based on any and all Net Recovered Assets the Wind-Down Trust distributes, regardless of whether such assets are known prior to the Effective Date (the "Distribution Incentive Fee"); (iii) a timing distribution fee for any and all Net Assets Recovered and distributed by the Wind Down Trust to holders of General Unsecured Claims and Crypto Loss Claims in an amount equal to (a) a 1.75% fee for any and all Net Assets Recovered and distributed by the Wind Down Trust within the first eighteen (18) months following the Effective Date, (b) a 1.50% distribution fee for any and all Net Assets Recovered and distributed by the Wind Down Trust between month nineteen (19) and month thirty-six (36) following the Effective Date, and (c) a 1.25% distribution fee for any and all Net Assets Recovered and distributed by the Wind Down Trust between month thirty-seven (37) and month fifty-four (54) following the Effective Date; and (iv) reimbursement of all reasonable and documented out-of-pocket fees, costs, and expenses.

Mr. Snyder intends to retain Piper Sandler as financial advisor to support the Plan Administrator. Piper Sandler's compensation shall include a monthly fee of \$225,000 and may include incentive compensation tied to specific targets.

¹ "Net Assets Recovered" shall mean the value of any assets reduced by the cost of recovering such assets that the Plan Administrator recovers after the Effective Date that are not expressly contemplated to be recovered under the Plan. For the avoidance of doubt, Net Assets Recovered shall not include, without limitation, the SEC Settlement Fund or the proceeds thereof, the Senior Claim Pool or the proceeds thereof, the Surplus Senior Claim Pool Cash, the Surplus Reserved Cash, or the Wind Down Reserve.

Additional Section 1129(a)(5) Disclosures – Advisory Board Members

As noted in Exhibit C of the Second Plan Supplement, pursuant to the Plan, the Creditors' Committee selected the initial Advisory Board members below. The Advisory Board members, other than Mr. Thong, will be compensated in the amount of \$10,000 per month with such amount subject to change pursuant to the Wind Down Trust Agreement. The Advisory Board will be expanded to five voting members after the Effective Date. The initial members of the Advisory Board and the Plan Administrator will solicit resumes and materials from potential Advisory Board candidates and conduct interviews to determine the remaining three Advisory Board members.

1. Celsius Network LLC and affiliates, c/o Litigation Oversight Committee ("LOC"); the LOC has authorized BRIC as its representative on the Advisory Board and designated R Christian Wyatt to be its initial voting member
2. Francisco Javier Reina Barragan (current member for the Creditors' Committee)
3. Thong Kum Keen Benjamin (non-voting member).